

CITY OF ALAMEDA

Memorandum

To: Honorable Mayor and
Members of the City Council

Honorable Chair and
Members of the Community Improvement Commission

Honorable Chair and
Members of the Alameda Reuse and Redevelopment Authority

From: Lisa Goldman
Acting City Manager/ Acting Executive Director

Date: February 15, 2011

Re: Accept the Quarterly Financial Report Through December 31, 2010 and
Approve the Mid-Year Budget Adjustments to the City's FY10-11 Budget

BACKGROUND

The second quarter, mid-year financial report on all City funds has been completed, based upon actual revenues and expenditures through December 31, 2010. Quarterly reports include financial information for all City funds presented as follows:

- *Exhibit 1* details General Fund actual revenues by major category through December 31, 2010 and 2009
- *Exhibit 2* details General Fund actual expenditures by major department through December 31, 2010 and 2009
- *Exhibit 3* details actual expenditures for the City's capital and maintenance projects through December 31, 2010
- *Exhibit 4* outlines by fund revenues, expenditures and changes in current available fund balance as of December 31, 2010, as well as projected available balances for all funds at June 30, 2011, based upon the adopted budget for FY10-11 as well as other known information.

Quarterly reports provide the City Council with timely updates on the financial status of the City's funds, comparing budget projections of revenues and expenditures to actual receipts and expenses each 90 days. In addition, each quarterly report includes a projection of revenues and expenditures at fiscal year end, based upon actual experience, changes in revenue forecasts, or other variables such as changes in State subventions or reimbursements, which can affect the approved budget in each fund.

CC/ARRA/CIC
Agenda Item #3-A
02-15-11

It is important to note, however, that projections are based upon the information and assessment of market conditions made at the time of the projections. In this current economic environment, projections cannot be guaranteed to reflect final results at year-end. However, including such information in the City's quarterly reports each 90 days is a critical tool in gauging fund performance and forecasting any major revenue or expenditure impacts that would significantly affect the City's annual financial position at fiscal year-end.

General Fund

The FY10-11 annual budget was balanced at the time of its adoption in July 2010, with total appropriations of approximately \$71 million. The downturn in both the national and the state economies, which affected the City's budget in prior fiscal years, continues to impact the FY10-11 budget. The General Fund and related funds will continue to contend with limited revenue growth, and actual declines in some areas, due to sluggish retail and housing sales, as well as impacts from the State's budget for FY10-11. As of December 31, 2010, revenues for the General Fund are projected to be approximately \$73.2 million, which is approximately \$2.1 million, or 3% higher than budget. The positive variance is due to the projected receipt of property transfer taxes from the recent sale of the Alameda Towne Centre, which is anticipated to be received by the City in February 2011.

General Fund actual revenues as of December 31, 2010, were \$32.1 million, or 45% of the adopted FY10-11 budget, which is similar to the percentage collected through December 31, 2009. General Fund major revenue categories are summarized in Exhibit 1. The City derives a significant portion of its General Fund revenues from economically sensitive sources such as property tax, sales tax, utility users' tax, and construction-related permits and fees. When one or more of these key revenue sources declines significantly below projections, program operational levels may be affected.

General Fund expenditures budgeted for FY10-11 are approximately \$71 million. Actual expenditures as of December 31, 2010, were \$33.2 million, or 47% of the adopted FY10-11 budget, as compared to 49% of actual expenses through December 31, 2009. Expenditures by department are summarized in Exhibit 2 and include actual expenditures through December 31, 2010, including General Fund transfers to the Police/Fire Pension funds in the amount of \$1.25 million, the Library fund for \$850,000, and the Other Post-Employment Benefit (OPEB) fund for \$1.06 million. All of these noted transfers represent 50% of their budgeted amounts for the year.

Staff is proposing the following mid year budget adjustments, which if approved by the City Council would increase the total General Fund expenditure budget to approximately \$73.2 million, equal to the revised expenditure projections for FY10-11:

- Appropriate the City's \$99,304 match of grant funds for the purchase of a new fire apparatus (to be presented to the City Council as a separate agenda item)
- Appropriate \$131,000 to cover the costs of protective clothing, recruitment and other expenses not covered by the Staffing for Adequate Fire and Emergency Response (SAFER) grant (used to hire six additional fire fighters)
- Appropriate \$860,000 for payment to Alameda County for Emergency Medical Services for FY10-11
- Appropriate \$575,000 to cover the costs of various public safety labor settlements (previously discussed in closed sessions with the City Council), with \$225,000 of the total being allocated to Fire, and \$350,000 being allocated to Police
- Appropriate \$100,000 to cover projected ending deficit cash balances in the City's Unemployment Insurance, Fleet and Facility Maintenance Internal Service funds
- Appropriate \$288,000 to upgrade the system used for the cable broadcast of City Council, Board and Commission meetings
- Appropriate \$21,000 to meet Occupational Safety and Health Administration and other federal requirements to be met by Police and Fire and to replace light bulbs at the City's parking garage

Based upon activity through mid-year, the proposed appropriations noted above and other available information, the General Fund is anticipated to maintain a balanced budget for FY10-11, and its available fund balance is projected to be \$15.1 million at June 30, 2011, i.e. no change from the beginning of FY10-11. The balanced budget projection assumes that anticipated budget savings in other areas will be able to offset the following projected overages through the end of the fiscal year:

Item	Amount of Projected Budget Overage
Police overtime	\$393,000
Fire overtime	\$350,000
Use of part time, per diem staff in Police	\$100,000
Installation of fencing, security cameras at Lincoln Parking lot	\$15,000
Excess leave contributions for Alameda Police Management Association made to 401(a) savings plan	\$313,000

If these anticipated budget savings are not fully realized by the end of the fiscal year, then a portion of available fund balance in the General Fund will be needed to fund these overages. The projected \$15.1 million of available fund balance at year end represents approximately two months of General Fund expenditures, in line with recommendations established by the Government Finance Officers Association and with policies previously established by the City.

Special Revenue Funds

The Special Revenue Fund group includes funds accounting for the City's redevelopment activities, gas tax funds, library operations, various assessment districts, and an athletic fund. The FY10-11 actual receipts at December 31, 2010, for this fund group totaled \$15.6 million (28% of budget); actual expenses totaled \$20.5 million (30% of budget). Projections at June 30, 2011 are approximately \$55 million for revenues and \$69 million for expenditures, which include the following proposed mid year budget adjustments for these funds.

- Appropriate \$927,563 for Supplemental Educational Revenue Augmentation Fund payments due to the State (i.e. tax increment shifting to the State) for FY10-11, to be paid out of the West End Community Improvement Project (Fund 201), the Business and Waterfront Improvement Project (BWIP) (Fund 203) and the Alameda Point Improvement Project (Fund 205) Community Improvement Commission (CIC) funds; these funds were reserved for this purpose in FY09-10
- Appropriate \$1,548,750 for the 2nd payment due for the Stargell Construction project from funds loaned to the BWIP CIC fund (Fund 203) from the Sewer fund
- Appropriate \$37,200 for County tax collection and tax administration fees for the Bayport CIC fund (Fund 203.1)
- Rollover \$1,400,000 from the prior year budget for the Lincoln Avenue affordable housing project (Fund 204 – BWIP Affordable Housing)
- Appropriate \$104,000 in expenditures and related grant revenues incurred to date for new firefighters funded under the SAFER grant received by the City (Fund 220 – Fire Grant Fund)
- Appropriate \$60,000 to fund marketing expenses for special events (Fund 227 – Commercial Revitalization)
- Appropriate \$200,000 of additional funds for the housing down payment assistance program (Fund 228 – Housing In Lieu Fund)
- Appropriate \$23,000 to cover the conversion of one part-time Planning employee and two part-time Building Services employees to full-time positions (the amount assumes this will be implemented in April and represents ¼ of the total annual cost)

- Appropriate \$1,101,240 for a variety of Alameda Reuse and Redevelopment Authority (ARRA) activities, including roof repairs, a Pier 3 electrical repair project, and the Alameda Point Going Forward project (Fund 858 – ARRA Lease Revenue Fund)
- Appropriate \$407,000 for unbilled water consumption in FY08-09 due to a bypass valve being opened that diverted water from East Bay Municipal Utility District, for which ARRA was not previously charged for its use; and unpaid reimbursement costs associated with a JPA for maintenance of the Alameda Point water system between August 2005 and June 2009
- Appropriate \$77,000 via a transfer from the Parking Meter Fund (Fund 224) to the Civic Center Garage Sub Fund (Fund 224.1) to add a 18" fence to the top floor of the parking structure and to install seven security cameras

These funds usually operate within budget projections, utilizing available fund balances as needed. A number of these funds are grant funds or capital project-driven funds, which generate revenues and expenditures in patterns different from the City's General Fund or other operating funds, such as Enterprise Funds or Internal Service Funds. Sufficient reserves in each fund are maintained to ensure completion of projects or programs. At June 30, 2011, the projected net fund balance for the Special Revenue Fund Group is \$35 million, based upon the FY10-11 adopted budget, the proposed budget adjustments noted above and other available information.

Capital Project Funds

The Capital Project Fund Group, which includes such individual funds as general capital projects, construction funds, assessment districts, impact fee funds and the urban runoff fund, had aggregate actual revenues of \$14.4 million (41% of budget) and expenditures of \$14.6 million (32% of budget) at December 31, 2010. Projections at June 30, 2011 are approximately \$35 million for revenues and \$45 million for expenditures, which include the following proposed mid year budget adjustments for these funds.

- Transfer \$169,000 of remaining funds from the Central Avenue Rehabilitation project to the Phase 29 Street Resurfacing project, both approved by the City Council as part of the FY10-11 budget (Fund 310 – Capital Improvement Project fund)
- Appropriate \$100,000 to purchase new furniture for the City's branch libraries through the use of grant funds (Fund 310)
- Appropriate \$83,000 to install Americans with Disabilities Act upgrades to Rittler Park through the use of remaining grant funds (Fund 310)
- Appropriate \$800,000 to partially fund the new Boys and Girls Club building, funded through the receipt of grant funds (Fund 315 – Measure WW grant fund)

- Appropriate \$80,196 of library construction bond reserve funds (Fund 317 – Library Construction) used for improvements to the branch libraries
- Appropriate \$60,000 for the purchase of a replacement biodiesel street sweeper from the Urban Runoff Fund (Fund 351) (to be presented to the City Council as a separate agenda item)

The vast majority of these funds operate within budget projections, utilizing available fund balances strategically. Many of these funds are project-driven funds, or derive their revenues from the collection of impact fees from new development, which generate revenues and expenditures in patterns different from the City's other operating funds. These funds have also been affected by the economic climate in California. At June 30, 2011, the projected net fund balance for the Capital Project Fund Group is approximately \$12 million, based upon the FY10-11 adopted budget and other available information.

Debt Service Funds

The Debt Service Fund Group includes individual funds established to account for the long-term debt of the City, ARRA and CIC. The year-end fund balance of all debt service funds is projected to be \$9.2 million at June 30, 2011, based upon the FY10-11 adopted budget and including a mid-year budget adjustment to account for the July 2010 refinancing of the Harbor Bay and Marina Village Assessment District bonds. Sufficient funds are available to meet all debt service requirements for FY10-11.

Enterprise Funds

The Enterprise Funds Group, which is comprised of City business-like operations such as the golf course, ferry services, and the sanitary sewer system, requires fund balance reporting that includes cash, reserves, fixed assets and related long-term debt of the enterprise. Exhibit 4 includes the available reserves (excluding fixed assets and related long-term debt) for each of these individual funds. The aggregate available reserve balance at June 30, 2011 for all enterprise funds is projected to be \$16 million, based upon the FY10-11 adopted budget and other available information. Staff proposes to appropriate \$351,000 from the Sewer Fund (Fund 602) to fund the purchase of a new van with video taping capabilities, to monitor sewer mains in order to meet new Environmental Protection Agency (EPA) regulations.

Internal Service Funds

The Internal Services Fund Group includes those funds created for programs and/or services provided citywide to all departments. Revenues to these funds derive from cost recovery charges to the other funds (primarily the General Fund). These charges

are based upon estimated departmental insurance coverage requirements, equipment replacement needs and use of other administrative, information technology, facility and fleet maintenance services. The ending working capital balance for FY10-11 of this Internal Service Fund group is projected to be \$4.6 million, based upon the FY10-11 adopted budget and including the proposed additional transfer from the General Fund to the Facility and Fleet Maintenance and Unemployment Insurance funds noted above.

Aggressive cost controls, budget reductions, and full cost-recovery formulas applied to departments have assisted in reducing prior negative cash balances in these funds. The working capital balance does not reflect the long-term liabilities for Worker's Compensation claims (\$6.3 million), Risk Management Claims (\$1.2 million) and the unfunded portion of Other Post-Employment Benefits (OPEB) outstanding as of the end of FY09-10. (The City's total estimated long-term OPEB liability is \$82 million; \$7.8 million is the current unfunded portion recognized as a liability in the City's annual financial report.)

Trust and Agency Funds

The Trust and Agency Fund Group includes bond reserve funds for several City long-term debt obligations and funds established for the current year's payment of the City's pension and retirement obligations, such as the 1079 and 1082 Pension Plans and OPEB. The projected ending available balance for this fund group for FY10-11 is projected to be approximately \$37 million, based upon the adopted FY10-11 budget.

FINANCIAL IMPACT

The FY10-11 second quarter report includes Exhibits 1-4 detailing the variances between budget and actual for revenues, expenditures, capital and maintenance projects, as well as changes in fund balances through December 31, 2010. These exhibits were created to present a clear representation of the City's budget and of available reserves for each fund at mid year. It should be noted, however, that projections for year end can be affected by numerous variables. Staff will continue to monitor market conditions affecting revenues and maintain diligence in controlling expenditures through FY10-11. This monitoring will help to ensure that the City continues to maintain adequate reserves in its various funds.

Staff began preparation for the FY11-12 budget in January and will continue to incorporate changes in the City's budget structure that were adopted in FY10-11. City management will be conducting several analyses, completed by both staff and independent experts, focusing on the most significant revenue and expenditure factors and assumptions to be used in preparing the City's annual financial plan. These include:

- a multi-year property tax analysis
- a multi-year sales tax analysis
- a multi-year analysis of property transfer tax projections, and
- revised 1079, 1082 and OPEB actuarial valuations, including updates on annual contribution requirements

RECOMMENDATION

Accept the quarterly financial report through December 31, 2010 and approve the mid-year budget adjustments to the City's FY10-11 budget.

Respectfully submitted and approved as to funds and account,

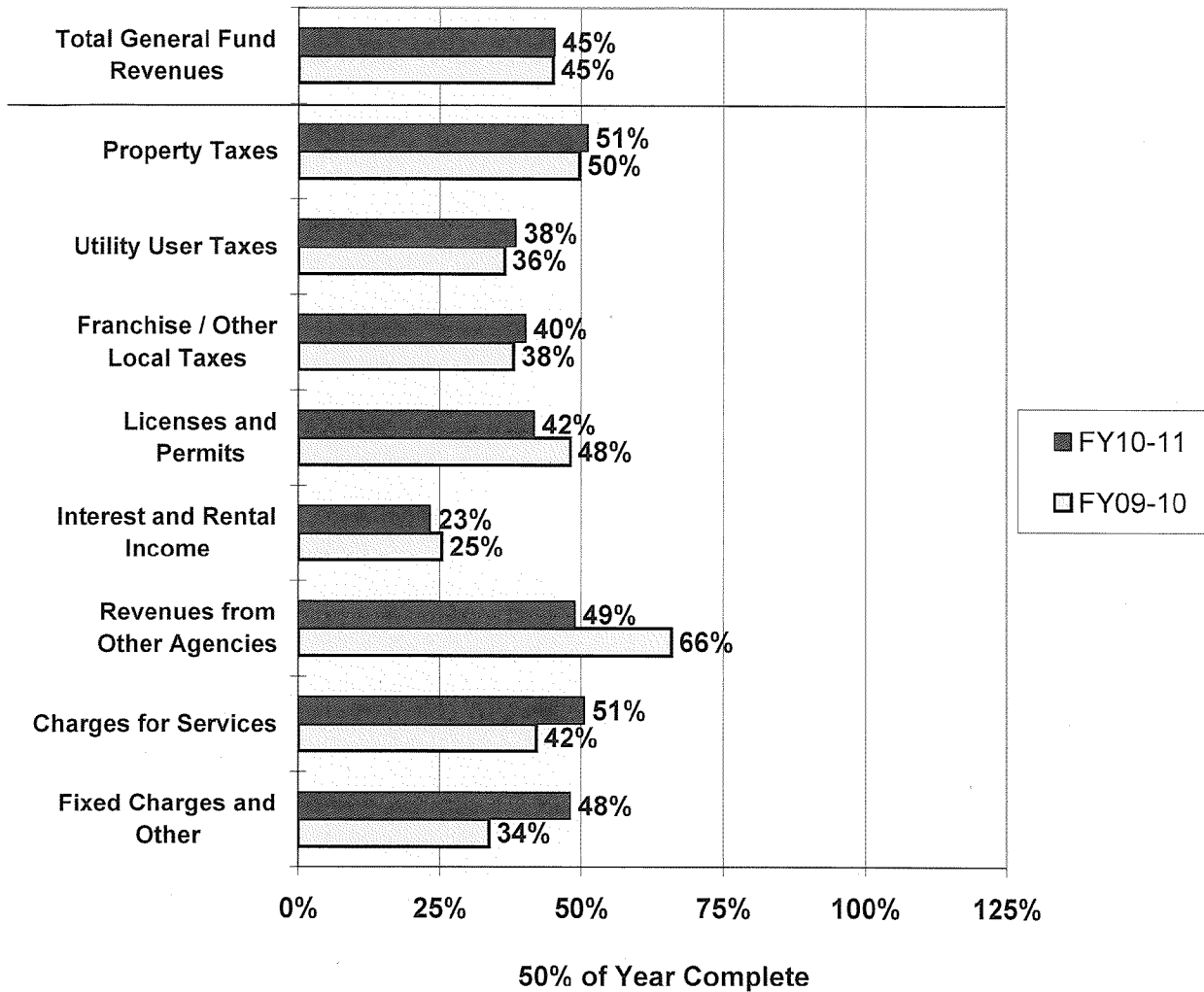


Fred Marsh
Controller

- Exhibits:
- 1 – FY10-11 YTD Revenue Report – General Fund
 - 2 – FY10-11 YTD Expenditure Report – General Fund
 - 3 – FY10-11 YTD Capital and Maintenance Project Report
 - 4 – FY10-11 YTD Fund Balance Report – All Funds

Exhibit 1

City of Alameda, California FY10-11 YTD Revenue Report - General Fund Through December 31, 2010



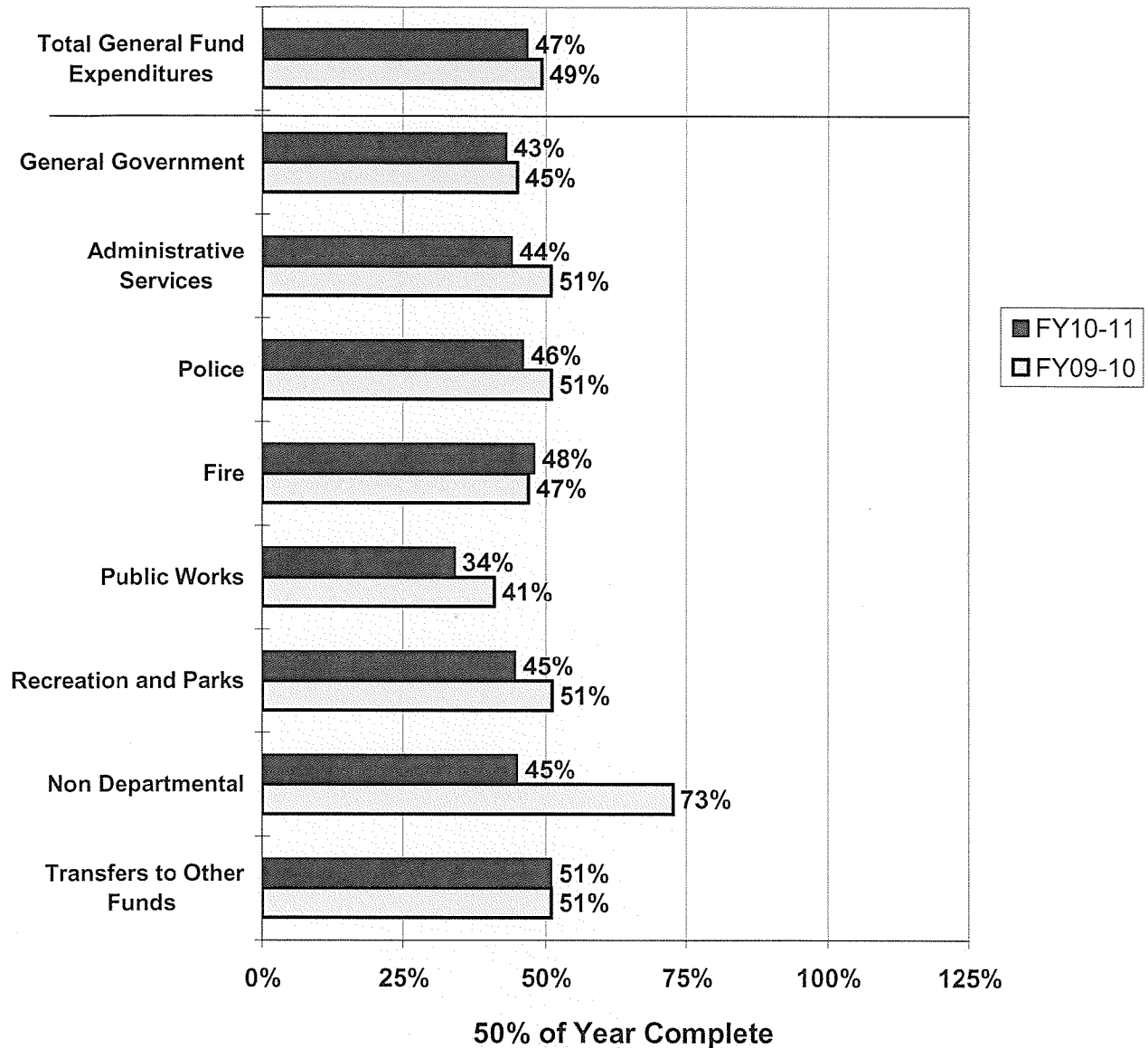
	FY10-11 Budget	FY10-11 YTD Actual	% of Budget	FY09-10 YTD Actual	% of Actual for FY 2009/10
Property Taxes	22,497,670	11,497,466	51%	11,061,521	50%
Utility User Taxes	9,050,750	3,475,487	38%	3,209,096	36%
Sales / Property Transfer Taxes	9,200,000	3,884,945	42%	4,625,533	51%
Franchise / Other Local Taxes	8,075,020	3,241,368	40%	3,248,067	38%
Licenses and Permits	1,944,500	810,336	42%	877,650	48%
Interest and Rental Income	3,229,280	752,459	23%	678,849	25%
Revenues from Other Agencies	6,295,200	3,078,156	49%	3,132,623	66%
Charges for Services	7,792,430	3,942,851	51%	2,776,601	42%
Fixed Charges and Other	3,029,465	1,457,098	48%	1,749,572	34%
Total General Fund Revenues	71,114,315	32,140,166	45%	31,359,512	45%

CC/ARRA/CIC

Exhibit 1 to
Agenda Item #3-A
02-15-11

Exhibit 2

City of Alameda, California FY10-11 YTD Expenditure Report - General Fund Through December 31, 2010



	FY10-11 Budget	FY10-11 YTD Actual	% of Budget	FY09-10 YTD Actual	% of Actual for FY09-10
General Government	2,858,425	1,237,128	43%	1,272,066	45%
Administrative Services	3,325,155	1,463,386	44%	1,590,648	51%
Police	26,880,695	12,485,010	46%	12,702,116	51%
Fire	22,014,830	10,582,702	48%	10,593,222	47%
Public Works	2,276,505	774,263	34%	754,850	41%
Recreation and Parks	4,582,070	2,046,273	45%	2,095,489	51%
Non Departmental	529,945	238,523	45%	508,188	73%
Transfers to Other Funds	8,646,690	4,417,156	51%	3,721,850	51%
Total General Fund Expenses	71,114,315	33,244,441	47%	33,238,429	49%

CC/ARRA/CIG

Exhibit 2 to
Agenda Item #3-A

02-15-11

City of Alameda, California
FY10-11 YTD Capital and Maintenance Project Report
Through December 31, 2010

Exhibit 3

Project Number	Description	Total Budget FY10-11	Year to Date Expenses FY10-11	Remaining Budget FY10-11	% Expended To Date
Capital Projects					
90356	Citywide Traffic Calming	29,193	4,525	24,668	16%
904102	Park St Reconfiguration At Oak	20,008	1,960	18,048	10%
904105	Tinker Extension	3,947,581	1,737,417	2,210,164	44%
90450	Traffic Sign LED Replacement	754,831	1,156	753,675	
90463	Engineering Standard Update	3,505	2,429	1,076	69%
90464	Storm Drain Master Plan	196,906	35,035	161,871	18%
90481	Tillman Play Area Renovation	100,000		100,000	
90502	Woodstock Field Improvements	289,000		289,000	
90505	Library Branch Improvements	1,756,631	786,516	970,115	45%
90606	Park St Streetscape Phase 2	569,184	11,045	558,139	2%
90614	Fire Station 3 Replacement Phase 1	22,855		22,855	
90638	Replace System 2 Lagoon Gate	52,615		52,615	
9063802	HBI Replace 2 Lagoon Gates	84,354		84,354	
90665	City Building Renovations	425,600	56,339	369,261	13%
90803	Survey Monument Update	195,000		195,000	
90806	Audible Signal Poles	102,000		102,000	
90807	Spartina Control	70,000	25,667	44,333	37%
90810	Multituse Field Upgrades	70,000	66,921	3,079	96%
90814	BFI Storm Drain Upgrade	406,740	1,194	405,546	
90846	ADA Upgrades	15,000	1,573	13,427	10%
90856	Shoreline Repairs	192,889	1,410	191,479	1%
90859	Webster St Trench Utilities	103,842		103,842	
90860	Bike Plan Update	82,888	20,045	62,843	24%
90902	Central Ave Resurface	120,965	8,040	112,925	7%
90903	Buena Vista Rehabilitation	418,642	184,541	234,101	44%
90908	Cyclical Storm Drain Pipe Rehabilitation	497,900	16,914	480,986	3%
90910	Southshore Lagoon Dredging Phase 1	637,509	42,078	595,431	7%
90915	Solar Power Library	570,728	12,480	558,248	2%
90916	Littlejohn Center Improvements	75,000		75,000	
90919	Clean Water	55,000	5,957	49,043	11%
90926	Estuary Park	100,000		100,000	
90928	Theater Curb Bulbout	6,422		6,422	
90929	Signal Equipment Webster	90,248	415	89,833	
909330	Mechanical Trash Racks Install	228,769	66,795	161,974	29%
90935	City TSM/TDM	76,164	18,049	58,115	24%
91003	Krusi Park	1,300,000		1,300,000	
91004	Station Area (Bart/Fta)	1,595,178	8,210	1,586,968	1%
91005	Cyclical Storm Pipe Rehabilitation	300,000	8,098	291,902	3%
91011	Pump Station Upgrades	1,388,382		1,388,382	
91013	Public Works Facility Site Feas/Env. Doc	275,000	11,374	263,626	4%
91015	Trash Capture Devices	40,000	769	39,231	2%
91019	C3 Req Implementation Plan	50,000		50,000	
91020	Water Quality Monitor Program	40,000		40,000	
91021	Resurface Tennis Courts	350,000		350,000	
91023	Lagoon Wall Stabilize	100,000		100,000	

CC/ARRA/CIC

Exhibit 3 to
Agenda Item #3-A

02-15-11

City of Alameda, California
FY10-11 YTD Capital and Maintenance Project Report
Through December 31, 2010

Exhibit 3

Project Number	Description	Total Budget FY10-11	Year to Date Expenses FY10-11	Remaining Budget FY10-11	% Expended To Date
91027	Park Feasibility Plan	100,000		100,000	
91029	Park St Streetscape	888,000		888,000	
91030	Manhole Testing	60,000		60,000	
91031	Smoke Testing	360,000		360,000	
91032	Bicycle Signate	31,000		31,000	
91033	Shoreline Repairs	200,000		200,000	
9820129	Street Resurface Phase 29	3,730,996	2,286,925	1,444,071	61%
9820130	Street Resurface FY09-10	1,200,000	1,559	1,198,441	
9820210	Sidewalk Repair FY09-10	293,730	80,053	213,677	27%
9820211	Sidewalk Program FY09-10	550,000	56,551	493,449	10%
99006	Storm Drain Facility Maintenance	607,934	346,697	261,237	57%
99508	HBI Lagoon Storm Drainage	200,000		200,000	
904107	Sanitary Sewer Master Plan	170,619	83,819	86,800	49%
90470	North Side Pump Station	661,082	6,406	654,676	1%
90639	Sanitary Pump Station Generator	562,922	76,408	486,514	14%
9084501	Video Assess Sewer Phase 2	107,231		107,231	
9084502	Video Data Sewer Mains	154,578	8,154	146,424	5%
9084504	Video Data Collection	250,000		250,000	
90909	Replace Lagoon Wall Sewer	986,404	12,067	974,337	1%
90920	Sewer Video Assessment	34,530	5,158	29,372	15%
91008	Sewer Pump Station Upgrades	1,100,000	2,395	1,097,605	
91009	Sewer Video Assessment	135,000		135,000	
91012	Subbasin Flow Monitoring	300,000	2,969	297,031	1%
91014	Sewer Asset Management	25,000		25,000	
91025	Sewer Maintenance Management System	100,000		100,000	
9950208	Cyclic Sewer Ph 8	4,551,523.00	444,609.00	4,106,914	10%
90932	Harbor Bay Barge Replacement	153,887.83	2,330.05	151,558	2%
90934	Bay Breeze Generator Replacement	30,883.46		30,883	
91035	Peralta Port Radar	15,000.00		15,000	
91036	Ferry Terminal Parking Rehabilitation	450,000		450,000	
	Totals	35,816,849	6,553,052	29,263,797	18%

City of Alameda, California
FY10-11 YTD Capital and Maintenance Project Report
Through December 31, 2010

Exhibit 3

Project Number	Description	Total Budget FY10-11	Year to Date Expenses FY10-11	Remaining Budget FY10-11	% Expended To Date
<u>Maintenance Projects</u>					
5430381	Traffic Operations	75,000	15,711	59,289	21%
5430449	On Call Striping/Signing	75,000	27,103	47,897	36%
5430469	Congestion Management Program	60,000	20,581	39,419	34%
5430560	Underground Utility District Operations	5,000		5,000	
5430653	Bus Stop Facilities Maintenance	50,000	7,858	42,142	16%
5430655	Employee Transit Pass Program	78,000	22,167	55,833	28%
5430658	Safe Routes/Pedestrian Program	60,000	18,277	41,723	30%
5430669	Commission Disability Issues	11,483	99	11,384	1%
5430678	Diesel Air Filter Retrofit	67,242		67,242	
5430720	Small Item Moving	10,000	744	9,256	7%
5430721	Bio Diesel Retrofit	60,000		60,000	
5430820	Transit Support	55,000	12,410	42,590	23%
5430821	Bicycle Program	55,000	19,305	35,695	35%
5430854	Traffic Operations	100,000	49,643	50,357	50%
5430921	Actia Measure B Administration	12,000	9,944	2,056	83%
5430923	Bike Racks Various Locations	15,000	6,966	8,034	46%
5430924	Traffic Monitoring Analysis	10,000	3,719	6,281	37%
5430925	Regional Transportation Coordination Prc	15,000	3,506	11,494	23%
5430927	TCMP Analysis	10,000	838	9,162	8%
5431007	CIP Budget Preparation	24,000		24,000	
5431028	Alameda Beltline Prop Maintenance	100,000	384	99,616	
5439434	Traffic Sign Controller Replacement	102,367	8,829	93,538	9%
5439995	Pothole Patching	55,000	2,508	52,492	5%
5430663	Sanitary Sewer Maintenance	84,302	931	83,371	1%
5430851	Sanitary Sewer Cleaning	561,563	2,283	559,280	
5439010	Sewer Pump Station Maintenance	80,616	15,421	65,195	19%
	Totals	1,831,573	249,227	1,582,346	14%

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance 06/30/10	FY10-11		FY10-11		FY10-11 Net Change 12/31/10	Projected Available Balance FY10-11
			Actual Revenue at 12/31/10	% of Budget	Actual Expense at 12/31/10	% of Budget		
General Fund								
001	Undesignated Reserves	15,085,188	32,140,166		33,244,441		(1,104,275)	15,085,188
	Due From Other Funds/Loans	4,898,995					0	4,898,995
	Investment Market Value Adjustment	737,979						737,979
	Prepaid Expenses	527,066						527,066
	Fire Station Capital Reserve	400,000					0	400,000
Total		21,649,228	32,140,166	45%	33,244,441	47%	(1,104,275)	21,649,228
Special Revenue Funds (excluding CIC)								
161	Police/Fire Construction Impact		133,292	53%	31,473	13%	101,819	0
164	Construction Improvement Tax	232,695	279,023	NA	63,196	17%	215,827	98,595
209	Planning & Building Services	1,330,313	1,517,724	48%	1,482,215	43%	35,509	1,055,243
210	Alameda Free Library	26,996	1,675,085		1,663,813		11,272	(439,089)
210.1	Library Memorial	287,443	11,941		22,118		(10,177)	197,913
210.2	Adult Literacy	33,226	19,047		7,301		11,746	5,261
	Subtotal	347,665	1,706,073	51%	1,693,232	43%	12,841	(235,915)
211	Gas Tax	1,244,416	460,663	47%	372,150	23%	88,513	639,856
212	XIXB Transportation Improvement	499,511	185,383	61%	0	0%	185,383	693,069
213	Traffic Safety	10,050	41,481	33%	0	0%	41,481	10,050
215	County Measure B	676,307	(33,441)		4,525		(37,966)	632,614
215.1	Measure B - Local Streets & Roads	2,910,773	468,354		561,162		(92,808)	1,524,228
215.2	Measure B - Bicycle & Ped Imp	234,396	61,925		120,071		(58,146)	38,966
215.3	Measure B - Transbay Ferry	1,502,765	269,617		799,465		(529,848)	1,252,350
215.4	Measure B - Paratransit	128,868	50,508		77,711		(27,203)	38,108
	Subtotal	5,453,109	816,963	42%	1,562,934	40%	(745,971)	3,486,266

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance 06/30/10	FY10-11		FY10-11		FY10-11 Net Change 12/31/10	Projected Available Balance FY10-11
			Actual Revenue at 12/31/10	% of Budget	Actual Expense at 12/31/10	% of Budget		
216	Tidelands	1,229,075	4,750	1%	164,212	19%	(159,462)	694,499
217	Prop 1B - Streets & Roads	1,061,372	(7,804)	NA	1,025,833	100%	(1,033,637)	40,539
218.08	State COPS Program 07-08		27,763		38,420		(10,657)	0
218.09	State COPS Program 08-09		93,253		87,531		5,722	0
218.10	State COPS Program 09-10		162,036		0		162,036	0
218.52	OTS Avoid the 21 (DUI)		(1,469)		6,528		(7,997)	14,548
218.53	Safe Trec DUI		0		10,327		(10,327)	4,845
218.602	JAG Prog 07-08		1,242		3,946		(2,704)	0
218.609	JAG Prog 08-09		102,574		0		102,574	0
218.610	JAG Prog 09-10		24,831		12,652		12,179	(2,508)
218.701	Abandoned Vehicle Abatement	80,041	21,152		44,333		(23,181)	76,276
218.702	Boat Enhancement		544		544		0	0
218.703	State Seat Belt Program 08		(5,252)		5,504		(10,756)	9,075
218.705	Maddie's Animal State Grant Fund		52,041		0		52,041	(35,865)
	Subtotal	80,041	478,715	89%	209,785	38%	268,930	66,371
219	Narcotics Asset Seizure	117,830	0	0%	8,873	NA	(8,873)	117,830
220	Fire Grants		39,563	NA	140,948	NA	(101,385)	0
221	Dwelling Unit	86,377	71,867	NA	20,802	12%	51,065	(78,123)
223	Parking In-Lieu	153,619	(1,053)	NA	108	0%	(1,161)	4,099
224	Parking Meter	2,319,594	313,272		60,774		252,498	2,321,447
224.1	Civic Center Garage	133,228	48,477		247,553		(199,076)	26,613
	Subtotal	2,452,822	361,749	31%	308,327	24%	53,422	2,348,060
225	TSM/TDM	141,402	10,218	47%	7,390	6%	2,828	40,900
226	Citywide Pavement Restoration	51,470	0	0%	0	0%	0	52,070
227	Commercial Revitalization	1,045,551	311,007		413,711		(102,704)	682,261
227.1	Theatre/Parking Structure Project	188,874	105,519		17,255		88,264	190,964
	Subtotal	1,234,425	416,526	78%	430,966	48%	(14,440)	873,225

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance 06/30/10	FY10-11		FY10-11		FY10-11 Net Change 12/31/10	Projected Available Balance FY10-11
			Actual Revenue at 12/31/10	% of Budget	Actual Expense at 12/31/10	% of Budget		
228	Housing In-Lieu	1,079,763	41,767	NA	207,150	48%	(165,383)	665,763
235	Home		0	0%	0	0%	0	0
236	CDBG		299,592		361,440		(61,848)	0
236.1	CDBG Recovery Program		119,400		196,990		(77,590)	(1)
236.2	CDBG Homeless Prevention		101,984		101,984		0	0
	Subtotal	0	520,976	12%	660,414	15%	(139,438)	(1)
248	Home Repayment	618	0	0%	0	0%	0	618
249	Rehab CDBG Housing Loan Program	426,249	130,330	55%	54,732	9%	75,598	37,861
256	FISC Lease Revenue	(9,019)	557,896		103,260		454,636	73,276
256.3	FISC / Catellus-Pro Alameda Landing	152,895	0		14,759		(14,759)	99,489
	Subtotal	143,876	557,896	37%	118,019	8%	439,877	172,765
259	Vehicle Registration AB434	44,822	0	0%	0	0%	0	45,372
265	Housing Development-HA Reimb	982	(953)		0		(953)	982
265.1	HA Section 8 Projects	136,565	1,051		0		1,051	140,060
	Subtotal	137,547	98	3%	0	0%	98	141,042
266	Affordable Housing	327,897	14,759	86%	119,607	38%	(104,848)	26,477
267	Human Services	24,547	24,904	40%	30,204	49%	(5,300)	25,147
268	Lead	12,028	(400)	-1%	21,250	20%	(21,650)	(29,974)
270	Solid Waste Surcharge	1,011,286	66,216	36%	39,709	14%	26,507	906,051
273	Curbside Recycling	175,573	(1,253)	-74%	0	0%	(1,253)	77,273
274	Waste Reduction Surcharge	1,541,093	40,111		173,505		(133,394)	1,240,838
274.1	City Waste Management Program	1,932,506	166,786		155,669		11,117	1,707,026
	Subtotal	3,473,599	206,897	31%	329,174	28%	(122,277)	2,947,864

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance 06/30/10	FY10-11		FY10-11		FY10-11 Net Change 12/31/10	Projected Available Balance FY10-11
			Actual Revenue at 12/31/10	% of Budget	Actual Expense at 12/31/10	% of Budget		
275	Island City Maint 84-2	7,043	(7,043)		0		(7,043)	7,043
275.1	Island City Maint 84-2 Z1	26,631	2,400		1,100		1,300	9,956
275.2	Island City Maint 84-2 Z2	39,006	9,311		5,618		3,693	35,456
275.3	Island City Maint 84-2 Z3	27,371	8,572		5,039		3,533	25,331
275.4	Island City Maint 84-2 Z4	1,714	29,577		26,565		3,012	3,404
275.5	Island City Maint 84-2 Z5	470,365	400,957		721,084		(320,127)	52,790
275.6	Island City Maint 84-2 Z6	476,582	186,807		128,982		57,825	383,402
275.7	Island City Maint 84-2 Z7	61,911	4,425		253		4,172	37,756
	Subtotal	1,110,623	635,006	50%	888,641	49%	(253,635)	555,138
276	Marina Cove Maint Dist 01-1	202,880	41,678		38,714		2,964	193,215
276.1	Reserve Marina Cove 01-01	180,710	0		0		0	206,500
	Subtotal	383,590	41,678	36%	38,714	39%	2,964	399,715
278	Bayport Municipal Svc Dist 03-1	1,494,154	267,902	54%	110,520	32%	157,382	1,648,419
279	Maintenance AD Administration	(4,103)	64,482	50%	57,495	45%	6,987	(4,103)
280	Athletic Trust	1,273,417	973,652	46%	1,043,736	54%	(70,084)	1,487,392
285	Public Art	73,476	7,500	NA	0	0%	7,500	74,276
286	Historical Advisory Board	4,914	509	27%	0	0%	509	6,809
287	Transportation Services	26,022	82,822	38%	87,377	42%	(4,555)	37,632
814	Adam Street House	335,484	(2,298)	-77%	0	0%	(2,298)	338,484
876	Dike Maintenance	335,506	(2,299)	-77%	0	0%	(2,299)	338,506
858	Alameda Reuse & Redevelop	7,596,745	5,475,170	45%	5,184,513	32%	290,657	3,601,717
	Total Special Revenue Funds (ex. CIC)	35,213,825	15,621,447	41%	16,513,699	33%	(892,252)	23,406,877

CIC Funds:

201	CIC-WECIP Redevelopment	683,153	10,216		1,775,165		(1,764,949)	1,247,836
201.11	2003 CIC Tax Allo 2003A1	48,364	5		5		0	48,384
201.13	2003 CIC Tax Allo 2003A2	3,634,629	409		383		26	2,893,229
201.15	2003 CIC Tax Allo 2003B	131,356	15		14		1	406
	Subtotal	4,497,502	10,645	0%	1,775,567	29%	(1,764,922)	4,189,855

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance 06/30/10	FY10-11		FY10-11		FY10-11 Net Change 12/31/10	Projected Available Balance FY10-11
			Actual	% of	Actual	% of		
			Revenue at 12/31/10	Budget	Expense at 12/31/10	Budget		
202	CIC-WECIP Low/Mod Housing	421,801	216	0%	438,981	40%	(438,765)	380,926
203	CIC-BWIP Redevelopment	(32,380)	(39,192)		733,781		(772,973)	(1,556,404)
203.1	CIC-Bayport Redevelopment	2,314,852	0		1,460		(1,460)	3,763,132
	Subtotal	2,282,472	(39,192)	0%	735,241	9%	(774,433)	2,206,728
256.1	FISC/Catellus BAYPORT		0	0%	0	0%	0	0
204	CIC-BWIP Low/Mod Housing	3,977,023	(20,459)		949,505		(969,964)	2,063,083
204.1	CIC-Bayport Low/Mod Housing	771,905	0		0		0	1,368,945
204.4	CIC-BWIP Hsg 2002 Bond Proceed	3,867	0		0		0	3,917
204.6	CIC-AUSD Housing	3,077,620	0		0		0	3,107,620
	Subtotal	7,830,415	(20,459)	-1%	949,505	28%	(969,964)	6,543,565
	Subtotal Merged Area	10,666,044	(59,420)	-1%	2,123,741	17%	(2,183,161)	9,131,625
205	CIC-APIP Redevelopment	(1,762,495)	0	0%	74,405	25%	(74,405)	(1,806,027)
206	CIC-APIP Low/Mod Housing	360,599	(2,321)	-4%	10,332	33%	(12,653)	395,229
	Subtotal	(1,401,896)	(2,321)	-1%	84,737	26%	(87,058)	(1,410,798)
Total CIC Funds		13,630,294	(51,111)	0%	3,984,031	21%	(4,035,142)	11,910,276
Total Special Revenue Funds		48,844,119	15,570,336	28%	20,497,730	30%	(4,927,394)	35,317,153
Capital Project Funds								
310	Capital Improvement Project	3,672,578	6,266,711		7,505,525		(1,238,814)	992,860
310.05	CIP Administration	188,267	1,154,433		1,278,249		(123,816)	(720,551)
310.1	FISC Catellus Traffic Fee	169,977	0		0		0	104,319
310.2	Capital Improv. Project Discretionary		1,765,668		0		1,765,668	2,061,335
	Subtotal	4,030,822	9,186,812	29%	8,783,774	27%	403,038	2,437,963
312	Marina Village AD 89-1	2,826,732	2,728,087	NA	2,833,546	NA	(105,459)	2,829,232

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance 06/30/10	FY10-11		FY10-11		FY10-11 Net Change 12/31/10	Projected Available Balance FY10-11
			Actual Revenue at 12/31/10	% of Budget	Actual Expense at 12/31/10	% of Budget		
313	Harbor Bay AD 92-1	982,143	899	35%	0	0%	899	(32,769)
315	Measure WW (EBRPD)		800,000	NA	800,000	NA	0	0
317	Library Construction	117,084	(966)	-97%	70,926	88%	(71,892)	37,888
318	Open Space Improvement	363,661	(4,428)	-89%	8,829	4%	(13,257)	168,661
318.1	Open Space Maintenance	9,413	9,205	36%	0	0%	9,205	35,213
328	2003 AP Rev Bond Project	330,999	35	NA	35	NA	0	330,999
340.11	CDF-WE Traffic Safety	1,293,514	142,362		0		142,362	277,146
340.12	CDF-WE Parks & Recreation	69,085	0		0		0	69,885
340.13	CDF-WE Public Facilities	51,654	296		0		296	52,004
340.14	CDF-WE Public Safety	264	264		0		264	(3,061)
340.21	CDF-NW Traffic Safety	413,927	13,207		0		13,207	436,182
340.22	CDF-NW Parks & Recreation	174,256	15,085		0		15,085	197,176
340.23	CDF-NW Public Facilities	38,990	2,569		0		2,569	42,940
340.24	CDF-NW Public Safety	1,828	1,087		0		1,087	(6,117)
340.31	CDF-CEE Traffic Safety	681,518	11,500		0		11,500	688,838
340.32	CDF-CEE Parks & Recreation	23,639	3,472		0		3,472	25,449
340.33	CDF-CEE Public Facilities	28,298	898		0		898	28,858
340.34	CDF-CEE Public Safety	2,056	520		0		520	(3,814)
340.41	CDF-BF Traffic Safety	16,587	0		0		0	16,687
340.42	CDF-BF Parks & Recreation	51,842	0		0		0	52,342
340.43	CDF-BF Public Facilities	10,300	0		0		0	10,350
340.44	CDF-BF Public Safety	312	0		0		0	(3,683)
	Subtotal	2,858,070	191,260	51%	0	0%	191,260	1,881,182
350	Transportation Improvement	1,885,871	26,058	5%	784,072	NA	(758,014)	1,806,464
351	Urban Runoff	8,252,258	1,492,300	47%	1,301,829	15%	190,471	2,429,419
Total Capital Project Funds		21,657,053	14,429,262	41%	14,583,011	32%	(153,749)	11,924,252

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance	FY10-11		FY10-11			Projected Available Balance
		06/30/10	Actual Revenue at 12/31/10	% of Budget	Actual Expense at 12/31/10	% of Budget	FY10-11 Net Change 12/31/10	FY10-11
Debt Service Funds								
<i>City Funds:</i>								
421	Debt Svc Library Bond 2003	190,006	295,976	51%	442,375	65%	(146,399)	90,656
422	Debt Svc HUD 108	640,116	122,002	20%	338,231	66%	(216,229)	728,531
423	Debt Svc 2008 Refin Project COP	292,454	126,509	20%	104,673	17%	21,836	293,004
464	Debt Svc Refin City Hall 2002	995,137	(4,675)	-47%	202,433	24%	(207,108)	176,887
Subtotal		2,117,713	539,812	30%	1,087,712	41%	(547,900)	1,289,078
CIC Funds:								
462	Debt Svc CIC Sub Bond	615,376	(2,241)	0%	61,579	7%	(63,820)	615,986
465	Debt Svc 2003 Tax Allo Refd BWIP	1,737,626	(1,727)	0%	386,227	31%	(387,954)	1,734,061
466	Debt Svc 2003 CIC Tax Alloc Bd	5,050,155	1,337,916	48%	1,341,142	48%	(3,226)	5,080,035
468	Debt Svc 2003 AP Rev Bond	510,570	220,570	48%	327,581	72%	(107,011)	515,400
Subtotal		7,913,727	1,554,518	29%	2,116,529	39%	(562,011)	7,945,482
Total Debt Service Funds		10,031,440	2,094,330	29%	3,204,241	40%	(1,109,911)	9,234,560
Enterprise Funds								
601	Golf Course	614,670	1,916,485	47%	2,227,034	57%	(310,549)	765,635
602	Sewer Service	12,729,068	3,487,904	49%	3,336,024	45%	151,880	12,378,068
602.1	Sewer Replacement Fund	1,039,515	509,364	50%	0	0%	509,364	2,064,235
621	Ferry Service	0	0		0		0	0
621.1	Harbor Bay Ferry (East)	36,811	677,801		688,704		(10,903)	601,067
621.2	Alameda/Oakland Ferry (West)	169,359	703,998		1,007,271		(303,273)	169,359
Subtotal		206,170	1,381,799	28%	1,695,975	39%	(314,176)	770,426
Total Enterprise Funds		14,589,423	7,295,552	43%	7,259,033	46%	36,519	15,978,364

City of Alameda, California
FY10-11 YTD Fund Balance Report - All Funds
Through December 31, 2010

EXHIBIT 4

		Available Fund Balance 06/30/10	FY10-11		FY10-11		FY10-11 Net Change 12/31/10	Projected Available Balance FY10-11
			Actual	% of	Actual	% of		
			Revenue at	Budget	Expense at	Budget		
			12/31/10		12/31/10			
Internal Service Funds								
701	Equipment Replacement	3,318,771	202,353	41%	141,005	24%	61,348	3,206,831
702	Central Stores	37,106	51,957	28%	62,387	33%	(10,430)	31,231
703	Fleet Maintenance	68,243	621,141	43%	604,987	40%	16,154	21,763
704	Technology Services	206,790	956,167	49%	734,963	38%	221,204	207,765
704.1	Technology Replacement Fund	122,063	49,998	50%	0	0%	49,998	223,063
706	Facility Maintenance	40,995	381,377		338,521		42,856	2,705
706.1	Facility Main Replacement Fund	130,557	49,998		1,780		48,218	156,057
	Subtotal	171,552	431,375	47%	340,301	37%	91,074	158,762
711	Workers' Comp Self Insurance	(563,396)	1,752,483	49%	1,790,211	63%	(37,728)	156,409
712	Risk Management	811,353	1,132,259	46%	1,438,971	52%	(306,712)	525,253
715	Unemployment Insurance	(878)	55,002	41%	82,819	75%	(27,817)	24,122
Total Internal Service Funds		4,171,604	5,252,735	47%	5,195,644	48%	57,091	4,555,199
Trust & Agency Funds								
720	OPEB	455	1,066,033	50%	1,051,785	49%	14,248	455
801	Police/Fire Pension 1079		1,078,242	50%	1,029,711	48%	48,531	0
802	Police/Fire Pension 1082		22,002	50%	21,570	49%	432	0
832	Debt Svc Marina Cove AD 89-1	8,613,847	9,261,389	NA	14,425,262	NA	(5,163,873)	8,871,702
835	1998 Revenue Bond Debt (Harbor Bay)	13,631,965	1,495,229	52%	2,660,297	52%	(1,165,068)	11,365,925
836	1999 Revenue Bond Debt (Marina Cv)	14,366,142	183,317	6%	14,549,459	NA	(14,366,142)	11,906,882
860	Debt Service - AD CFD # 1	4,179,143	11,375,997	NA	13,766,054	NA	(2,390,057)	3,580,318
861	Debt Service - AD CFD # 2	960,544	113,749	48%	154,862	85%	(41,113)	1,016,194
Total Trust & Agency Funds		41,752,096	24,595,958	NA	47,659,000	NA	(23,063,042)	36,741,476
GRAND TOTAL		162,694,963	101,378,339	47%	131,643,100	55%	(30,264,761)	135,400,232